

REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND,  
AND IRELAND).

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RETURN to an Order of the Honourable The House of Commons,  
dated 3 July 1906 :—*for*,

RETURN "showing, for the year ended the 31st day of March 1906: (1) the Amount contributed by *England, Scotland, and Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the EXPENDITURE on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England, Scotland, and Ireland*, respectively, which are available for Imperial EXPENDITURE (in continuation of Parliamentary Paper No. 230 of Session 1905)."

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Treasury Chambers, ]  
23 July 1906. ]

REGINALD MCKENNA.

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(*Mr. John O'Connor.*)



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*Ordered, by The House of Commons, to be Printed,*  
23 July 1906.

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Part I.—REVENUE

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1905-6.

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FAR LTD-REFINERY.  
1954-5.

I. REVENUE (In Rupees)

	As Received.					As Distributed.				
	By Receipt	By Sale	By Refund	From other Sources	Total	By Receipt	By Sale	By Refund	From other Sources	Total
<b>Revenue</b>										
Refined Petrol -	10,000,000	10,000,000	—	—	10,000,000	10,000,000	10,000,000	—	—	10,000,000
Fuel Products Revenue -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
<b>Rent</b>										
Refined Petrol -	10,000,000	10,000,000	—	—	10,000,000	10,000,000	10,000,000	—	—	10,000,000
Land Transfer Revenue -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
<b>Interest, etc. Credit</b>										
Refined Petrol -	10,000,000	10,000,000	—	—	10,000,000	10,000,000	10,000,000	—	—	10,000,000
Credit Received Revenue -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
<b>Storage</b>										
Petrol -	10,000,000	10,000,000	—	—	10,000,000	10,000,000	10,000,000	—	—	10,000,000
Liquor -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Other -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
<b>Research Tax</b>										
Petrol -	10,000,000	10,000,000	—	—	10,000,000	10,000,000	10,000,000	—	—	10,000,000
Total, Revenue from Taxes -	10,000,000	10,000,000	—	—	10,000,000	10,000,000	10,000,000	—	—	10,000,000
<b>Net Sales</b>										
Petrol -	10,000,000	10,000,000	—	—	10,000,000	10,000,000	10,000,000	—	—	10,000,000
Liquor -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Other -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Storage -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Refined Petrol -	10,000,000	10,000,000	—	—	10,000,000	10,000,000	10,000,000	—	—	10,000,000
Fuel Products -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Research Tax -	10,000,000	10,000,000	—	—	10,000,000	10,000,000	10,000,000	—	—	10,000,000
<b>Excess 1954 Total Revenue</b>	—	—	—	—	—	10,000,000	10,000,000	10,000,000	—	—
<b>Expenditure Summary -</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>—</b>	<b>—</b>
Personnel -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Depreciation -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Other Expenses -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Petrol -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Liquor -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Storage -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Refined Petrol -	10,000,000	10,000,000	—	—	10,000,000	10,000,000	10,000,000	—	—	10,000,000
Fuel Products -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Research Tax -	10,000,000	10,000,000	—	—	10,000,000	10,000,000	10,000,000	—	—	10,000,000
<b>Total Expenditure -</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>—</b>	<b>—</b>
<b>(ii) Net Loss/Balances -</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>—</b>	<b>—</b>
Petrol -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Liquor -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Storage -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Refined Petrol -	10,000,000	10,000,000	—	—	10,000,000	10,000,000	10,000,000	—	—	10,000,000
Fuel Products -	10,000	10,000	—	—	10,000	10,000	10,000	—	—	10,000
Research Tax -	10,000,000	10,000,000	—	—	10,000,000	10,000,000	10,000,000	—	—	10,000,000

**Amount and Proportion of Revenue Collected by each Division and from other Sources in the Year 1902-3**

Section	Exposure (One Month)				Reserves (One Month)					B.B. B.M. B.B.P.	
	As Calculated				As Adjusted to give True Condition.						
	In Receipt	In Handout	In Return	Total	In Receipt	In Handout	In Reserve	Provisional Reserve	Revol.		
Old Exports Carries Wines and Other Stock Items	\$1,000,000 \$100,000 \$100,000 \$100,000 \$100,000	\$100,000 \$100,000 \$100,000 \$100,000 \$100,000	\$100,000 \$100,000 \$100,000 \$100,000 \$100,000	\$1,200,000	\$1,000,000 \$100,000 \$100,000 \$100,000 \$100,000	\$100,000 \$100,000 \$100,000 \$100,000 \$100,000	\$100,000 \$100,000 \$100,000 \$100,000 \$100,000	\$100,000 \$100,000 \$100,000 \$100,000 \$100,000	\$100,000 \$100,000 \$100,000 \$100,000 \$100,000	By proportionate By proportionate By proportionate By proportionate By proportionate	
Foreign Agents Wholesalers Local Distributors	Minimum \$100,000	\$100,000 \$100,000	\$100,000 \$100,000	\$300,000	Minimum \$100,000 \$100,000	\$100,000 \$100,000	\$100,000 \$100,000	\$100,000 \$100,000	\$100,000 \$100,000	By proportionate By proportionate	
Agents	\$100,000	\$100,000	\$100,000	\$300,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	By proportionate By proportionate	
Agents	\$100,000	\$100,000	\$100,000	\$300,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	By proportionate By proportionate	
Distributors	\$100,000	\$100,000	\$100,000	\$300,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	By proportionate By proportionate	
Wholesalers	\$100,000	\$100,000	\$100,000	\$300,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	By proportionate By proportionate	
Other Articles	\$100,000	\$100,000	\$100,000	\$300,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	By proportionate By proportionate	
Total For Estimate	\$1,000,000	\$100,000	\$100,000	\$1,200,000	\$1,000,000	\$100,000	\$100,000	\$100,000	\$100,000	By proportionate By proportionate	
Per Unit	\$100,000	\$10,000	\$10,000	\$120,000	\$100,000	\$10,000	\$10,000	\$10,000	\$10,000	By proportionate By proportionate	
(a) Prior year Estimate	\$1,000,000	\$100,000	\$100,000	\$1,200,000	\$1,000,000	\$100,000	\$100,000	\$100,000	\$100,000	By proportionate By proportionate	
(b) Prior year Actual Total	\$100,000	\$10,000	\$10,000	\$120,000	\$100,000	\$10,000	\$10,000	\$10,000	\$10,000	By proportionate By proportionate	

## INLAND REVENUE.

## AMOUNT and PROPORTION of REVENUE Contributed

H. B. A. D.	REVENUE (Net Receipt)			
	As Collected.			
	In England.	In Scotland.	In Ireland.	TOTAL
<b>EXCHEQUER:</b>				
Spirits:				
Exchequer Revenue -	£ 6,013,000	£ 497,000	£ 343,000	£ 6,653,000
Local Taxation Revenue -	314,000	31,000	153,000	502,000
Beer:				
Exchequer Revenue -	10,723,000	618,000	1,234,000	12,554,000
Local Taxation Revenue -	357,000	21,000	41,000	419,000
Gloves and Parchment -	96,000	7,000	-	103,000
Licences:				
Exchequer Revenue -	34,000	5,000	214,000	253,000
Local Taxation Revenue -	3,723,000	354,000	-	4,112,000
Railway Duty -	329,000	24,000	-	354,000
Other Rates -	4,000	-	1,000	5,000
TOTAL EXCHEQUER - - - £	22,199,000	7,893,000	4,506,000	34,594,000
(a) FOR THE EXCHEQUER - - - - £	17,798,000	7,151,000	3,292,000	30,241,000
(b) FOR THE LOCAL TAXATION ACCOUNTS, &c. £	4,401,000	718,000	281,000	5,343,000
<b>ESTATE, &amp;c. DUTIES:</b>				
Estate Duty (Temporary):				
Exchequer Revenue -	7,783,000	1,033,000	367,000	9,183,000
Local Taxation Revenue :				
* Personalty Contribution -	2,627,000	363,000	89,000	2,558,000
Agricultural Rates Act -	1,327,000	183,000	-	1,314,000
Probate Duty :				
Exchequer Revenue -	35,000	3,000	5,000	41,000
Local Taxation Revenue -	35,000	5,000	5,000	41,000
Estate Duty (Temporary) -	8,000	2,000	-	10,000
Legacy Duty -	2,070,000	211,000	82,000	2,007,000
Succession Duty -	549,000	65,000	10,000	614,000
Corporation Duty -	47,000	1,000	-	45,000
TOTAL ESTATE, &c. DUTIES - - - £	14,881,000	1,893,000	611,000	17,383,000
(a) FOR THE EXCHEQUER - - - - £	11,062,000	1,368,000	312,000	12,702,000
(b) FOR THE LOCAL TAXATION ACCOUNTS, &c. £	3,819,000	495,000	19,000	4,337,000
<b>STAMPS:</b>				
	7,303,000	571,000	279,000	8,153,000
<b>LAND TAX:</b>				
	691,000	31,000	-	721,000
<b>HOUSE DUTY:</b>				
	1,761,000	125,000	-	1,886,000
<b>INCOME TAX (Approximate Distribution of Receipt):</b>				
Schedule A.—Land and Houses -	6,726,000	777,000	422,000	7,805,000
Schedule B.—Occupation of Land -	154,000	33,000	33,000	220,000
Schedule C.—Government Stocks, &c.				
Schedule D.—Public Companies, Foreign Dividends, Consols, &c.	2,084,000	-	32,000	2,126,000
	6,703,000	1,075,000	330,000	11,108,000
	11,722,000	1,005,000	213,000	13,116,000
Schedule D.—Trades and Professions -	5,475,000	841,000	178,000	7,494,000
Schedule E.—Public Offices, &c., Official Salaries	751,000	13,000	32,000	814,000
Schedule F.—Non-Official Salaries -	1,855,000	191,000	51,000	1,742,000
	£ 2,250,000	3,000	-	2,253,000
TOTAL INCOME TAX - - - £	27,184,000	2,890,000	263,000	31,337,000
<b>AGGREGATE INLAND REVENUE - - £</b>	71,359,000	13,326,000	7,322,000	84,976,000
For Cont. - - -	72-10	14-04	7-77	100-00
(a) FOR THE EXCHEQUER - - - - £	65,098,000	12,131,000	7,061,000	82,290,000
(b) FOR THE LOCAL TAXATION ACCOUNTS, &c. £	8,190,000	1,207,000	323,000	9,720,000

\* Including amount applied to charge under the Tithe Rent-chARGE (Relief) ACT, 1859.  
† Exclusive of Fee and Patent Stamp.

## INLAND REVENUE.

by each Kingdom in the Year 1905-6.

REVENUE (Net Receipt)					
As Adjusted to give True Contribution.					R E M A R K S.
By England.	By Scotland.	By Ireland.	From other Sources.	TOTAL.	
£	£	£	£	£	
11,557,000	3,190,000	1,897,000	—	16,644,000	Based on consumption of spirits as beverage in each kingdom, as ascertained from the return returns of remittances of duty-paid spirits.
554,000	157,000	91,000	—	502,000	
11,121,000	622,000	921,000	—	12,664,000	Adjusted on basis of statistics of transit of beer in three kingdoms in the year 1903-4.
370,000	13,000	31,000	—	410,000	
98,000	7,000	—	—	108,000	
34,000	5,000	214,000	—	253,000	
8,732,000	284,000	—	—	4,112,000	Revenue as collected.
320,000	24,000	—	—	332,000	
—	—	1,000	—	5,000	
27,793,000	4,325,000	1,159,000	—	33,274,000	— - - TOTAL EXCISE.
23,151,000	4,057,000	3,335,000	—	30,541,000	
4,032,000	162,000	122,000	—	5,313,000	
7,635,000	1,025,000	301,000	155,000	9,116,000	
2,381,000	360,000	96,000	49,000	2,894,000	Revenue as collected, but with allowances made for duty on property of persons dying domiciled outside the United Kingdom.
1,362,000	151,000	—	27,000	1,310,000	
25,000	3,000	8,000	—	41,000	
15,000	3,000	3,000	—	41,000	
8,274,000	328,000	132,000	—	8,738,000	Revenue as collected.
16,803,000	1,628,000	611,000	251,000	17,363,000	— - - TOTAL ESTATE &c. DUTIES.
10,914,000	1,354,000	512,000	188,000	13,365,000	
3,713,000	464,000	99,000	74,000	4,377,000	
7,320,000	605,000	231,000	25,000	8,158,000	
2,422,000	157,000	—	—	2,579,000	Revenue as collected.
6,581,000	719,000	451,000	—	6,197,000	— ditto.
11,366,000	1,285,000	359,000	231,000	13,111,000	Adjusted on basis of information derived from the statistics of estate duty for the five years ended 1903-4.
6,412,000	858,000	189,000	25,000	7,485,000	An allowance has also been made for duty on property of persons domiciled abroad.
2,134,000	179,000	108,000	150,000	2,663,000	Duty to extent of one-fifth of total produce.
26,555,000	8,121,000	1,065,000	407,000	31,983,000	Revenue as collected, but with an allowance for duty on salaries of Imperial Officers.
78,809,000	10,847,000	5,144,000	474,000	94,928,000	— - - TOTAL INCOME TAX.
29·98	10·59	5·42	77	100·00	— - - AGGREGATE ISLAND REVENUE.
70,493,000	9,294,000	4,855,000	600,000	81,550,000	— - - Per Cent.
8,870,000	1,023,000	321,000	76,000	9,730,000	

## MISCELLANEOUS REVENUE, 1905-6.

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	Total
SMALL BRANCHES OF THE HEREDITARY REVENUE.	£.	£.	£.	£.	£.
BANK OF ENGLAND	20,000	14,000	2,500	2,000	35,500
CONTRIBUTION FROM INDIAN REVENUE	—	—	—	18,000	18,000
POST OFFICE FINES, AD. FUNDS	15,000	1,500	1,000	7,000	24,500
BANKRUPTCY ACT, 1888	21,000	—	—	—	21,000
COMPANIES (WINDING-UP) ACT, 1890	8,000	—	—	—	8,000
SHERIFF COURT CONSIGNATIONS, SCOTLAND	—	1,500	—	—	1,500
SUPREME COURT CONSIGNATIONS, SCOTLAND	—	7,500	—	—	7,500
EXPENSES OF ADMINISTRATION OF LOCAL LOANS	8,000	—	28,500	1,500	38,000
MINT	—	—	—	26,500	26,500
RECEIPTS BY CIVIL DEPARTMENTS:					
Board of Trade	—	—	—	1,500	1,500
Charity Commission	2,000	—	—	—	2,000
Civil Service Commission	—	—	—	500	500
Colonial Office	—	—	—	1,000	1,000
Fishery Board, Scotland	—	7,000	—	—	7,000
Friendly Societies Registry	1,000	—	—	—	1,000
Local Government Board, Scotland	500	—	—	—	500
Police Courts, Chatham and Sheerness	500	—	—	—	500
Receiver of the Hereditary Revenue	1,500	—	—	—	1,500
Treasury, &c.	2,000	—	—	42,000	44,000
Office of Public Works, Ireland	—	—	1,000	—	1,000
Carried forward	£.	302,500	51,500	33,000	400,000
					457,500

## MISCELLANEOUS REVENUE, 1905-6—continued.

	Derived from England,	Derived from Scotland,	Derived from Ireland,	Derived from other Spheres,	TOTAL.
Brought forward . . . . .	£ 322,000	£ 81,000	£ 25,000	£ 100,000	£ 438,000
Savings and Over-issue . . . . .	£ 37,000	—	—	£ 12,000	£ 49,000
Isle of Man . . . . .	—	—	—	£ 10,000	£ 10,000
General Receipts, &c. . . . .	£ 1,000	—	£ 3,000	—	£ 4,000
	£ 360,000	£ 81,000	£ 28,000	£ 122,000	£ 493,000
Add.—					
* Fee and Patent Stamps, as detailed below . . . . .	£ 149,000	£ 75,000	£ 36,000	£ 251,000	£ 390,000
TOTAL MISCELLANEOUS REVENUE . . . . .	£ 590,000	£ 106,000	£ 120,000	£ 483,000	£ 1,199,000
Per Cent., Total . . . . .	59·55	7·01	7·93	56·42	399·00
Per Cent., England, Scotland, and Ireland . . . . .	79·55	9·55	10·79	—	200·00
 * FEE AND PATENT STAMPS:					
Bankruptcy Court, Ireland . . . . .	—	—	£ 100	—	£ 100
Civil Service Commission . . . . .	—	—	—	£ 10,000	£ 10,000
Companies Registration . . . . .	£ 65,000	£ 6,000	£ 1,000	—	£ 72,000
County Courts, Ireland . . . . .	—	—	£ 20,000	—	£ 20,000
District Audit . . . . .	£ 58,000	—	—	—	£ 58,000
Edinburgh Gasworks . . . . .	—	£ 3,000	—	—	£ 3,000
Judgments Registry Fund . . . . .	—	—	£ 2,000	—	£ 2,000
Judicatures . . . . .	£ 203,000	—	£ 33,000	—	£ 236,000
Land Commission, Ireland . . . . .	—	—	£ 4,000	—	£ 4,000
Land Registry . . . . .	£ 50,000	—	—	—	£ 50,000
Law Courts, Scotland . . . . .	—	£ 15,000	—	—	£ 15,000
London Gasworks . . . . .	£ 7,000	—	—	—	£ 7,000
Lunacy Fee Fund . . . . .	—	—	£ 500	—	£ 500
Newspaper Registration . . . . .	£ 600	—	—	—	£ 600
Public Record . . . . .	£ 1,000	—	£ 1,000	—	£ 2,000
Register House, Scotland . . . . .	—	£ 20,000	—	—	£ 20,000
Registration of Deeds . . . . .	—	—	£ 10,000	—	£ 10,000
Registration of Titles . . . . .	—	—	£ 4,000	—	£ 4,000
Registration of Money Lenders . . . . .	—	—	—	£ 1,000	£ 1,000
Patents, Designs, and Trade Marks . . . . .	—	—	—	£ 251,000	£ 251,000
TOTAL FEE AND PATENT STAMPS . . . . .	£ 518,000	£ 75,000	£ 61,000	£ 251,000	£ 900,000

\* Actual receipts in the year.



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**Part II.—EXPENDITURE.**

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**1905-6.**

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## PART II.—EXPENDITURE.

1905–6.

(EXCHEQUER ISSUES.)

	On English Services.	On Scottish Services.	On Irish Services.	On General Services.	TOTAL.
<b>I. CHARGEABLE AGAINST EXCHEQUER REVENUE:</b>	£.	£.	£.	£.	£.
National Debt Charges - - - - -	—	—	—	28,025,000	28,025,000
Naval and Military Charges:					
(a) Army - - - - -	—	—	—	29,065,000	29,065,000
(b) Navy - - - - -	—	—	—	33,300,000	33,300,000
Civil Government Charges:					
(a) On Consolidated Fund - - - - -	318,400	166,000	164,000	780,500	1,409,000
(b) Total - - - - -	17,579,500	2,409,500	4,582,500	8,858,500	29,430,000
<b>TOTAL CIVIL GOVERNMENT CHARGES</b> } £. - - - - -	17,898,000	2,555,500	4,746,500	4,639,000	29,839,000
Collection of Taxes - - - - -	2,472,000	431,000	245,000	—	3,148,000
Post Office Services - - - - -	12,672,000	1,381,000	1,199,000	526,000	15,978,000
Payments to Local Taxation Accounts, &c. - - - - -	—	98,000	1,059,000	—	1,157,000
<b>TOTAL CHARGEABLE AGAINST EXCHEQUER REVENUE</b> } £. - - - - -	33,042,000	4,665,500	7,249,500	95,555,000	140,812,000
<b>2. MRY OUT OF LOCAL TAXATION REVENUE:</b>					
Miscellaneous Local Charges - - - - -	8,481,000	1,034,000	396,000	—	9,901,000
<b>GRAND TOTAL</b> - £. - - - - -	41,523,000	5,699,500	7,635,500	95,555,000	150,418,000
	£. 54,858,000				
Per Cent., England, Scotland, and Ireland - - - - -	75.69	10.59	15.92	—	100.00
Per Cent., Total - - - - -	27.61	5.79	5.07	63.55	100.00

## DETAILS OF NAVAL AND MILITARY CHARGES, 1905-6.

	English.	Scottish.	Irish.	General.	Total.
	£.	£.	£.	£.	£.
Army Services	—	—	—	56,510,000	
Ordnance Factories	—	—	—	100	20,000,000
Indian Army Pension Deficiency Fund Annuity	—	—	—	25,000	
Navy Services	—	—	—	88,300,000	33,300,000
TOTAL NAVAL AND MILITARY CHARGES	£.	—	—	88,300,000	82,300,000

## DETAILS OF CIVIL GOVERNMENT CHARGES, 1905-6.

## (a) ON CONSOLIDATED FUND.

	English.	Scottish.	Irish.	General.	Total.
	£.	£.	£.	£.	£.
CIVIL LIST	—	—	—	450,000	450,000
ANNUITIES AND PENSIONS:					
Annuities to the Royal Family	—	—	—	104,000	104,000
Pensions for Naval and Military Services	—	—	—	10,000	10,000
Pensions for Political and Civil Services	—	—	—	17,500	17,500
Pensions for Judicial Services	15,000	17,000	12,000	—	62,000
Compensations, Courts of Justice	8,000	—	1,500	—	9,500
Retired Allowances to Members of the Household of Her late Majesty, Queen Victoria	—	—	—	19,500	19,500
Miscellaneous Pensions	—	—	—	1,000	1,000
Civil List Pensions	—	—	—	25,000	25,000
TOTAL, ANNUITIES AND PENSIONS	£.	11,000	13,500	183,000	244,500
SALARIES AND ALLOWANCES:					
Speaker, House of Commons	—	—	—	5,000	5,000
Exchequer and Audit Department	—	—	—	3,500	3,500
Chancery and Schools	—	18,000	—	1,500	19,500
Inspectors of Anatomy	500	500	500	—	1,500
Copyright Companions	500	—	500	—	1,000
Salaries formerly on the Hospituary Revenue of Scotland	—	5,000	—	—	5,000
Land Revenue Allowances	1,000	—	—	—	1,000
Lord Lieutenant, Ireland	—	—	20,000	—	20,000
Queen's Colleges, Ireland	—	—	21,000	—	21,000
Miscellaneous	—	—	500	—	500
TOTAL, SALARIES AND ALLOWANCES	£.	26,500	42,500	19,000	78,000
OVERS OF JUSTICE:					
Salaries	276,500	192,000	106,000	21,500	511,000
MISCELLANEOUS SERVICES:					
Russia-Dutch Loan	—	—	—	45,000	45,000
Interest on Exchequer Bonds issued under the Canada Agreement (Money) Act, 1904	—	—	—	7,500	7,500
Greenwich Hospital	—	—	—	4,000	4,000
Duchy of Lancaster (Wine Compensation)	—	—	—	1,000	1,000
Duchy of Cornwall, &c. (Tin Compensation)	—	—	—	16,000	16,000
Public Offices Site Annuity	—	—	—	16,000	16,000
Commutation of Perpetual Charges	—	1,000	—	—	1,000
TOTAL, MISCELLANEOUS SERVICES	£.	—	1,000	—	85,000
TOTAL, CIVIL GOVERNMENT CHARGES ON CONSOLIDATED FUND	£.	316,500	166,000	161,000	780,500
					1,000,000

## Details of Civil Government Charges, 1905-6—continued.

## (b) VOTED.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS I.	£.	£.	£.	£.	£.
Royal Palaces	56,000	8,000	—	—	63,000
Osborne	4,000	—	—	8,000	12,000
Royal Parks, &c.	93,000	12,500	—	—	104,500
Houses of Parliament Buildings	—	—	—	35,500	35,500
Miscellaneous Legal Buildings (Great Britain).	54,000	12,000	—	—	66,000
Art and Science Buildings (Great Britain)	40,500	8,000	—	—	48,500
Diplomatic and Consular Buildings	—	—	—	83,000	83,000
Revenue Department Buildings (Great Britain).	492,000	63,000	—	—	533,000
Public Buildings	508,800	20,500	1,000	123,000	452,300
Survey of United Kingdom	62,000	21,000	52,000	6,000	201,000
Harbours under Board of Trade	16,000	3,000	—	—	13,000
Peterhead Harbour	—	31,500	—	—	31,500
Estates on Government Property (United Kingdom).	504,000	25,000	54,000	11,000	556,000
Public Works and Buildings in Ireland	—	—	201,000	12,000	213,000
Railways (Ireland)	—	—	55,000	—	55,000
TOTAL OF CLASS I. - £.	1,245,000	181,500	407,000	301,500	2,556,000

## Details of Civil Government Charges, 1905-6—continued.

	English.	Scottish.	Irish.	General.	TOTAL.
<b>CLASS II.</b>					
House of Lords Office	—	—	—	11,500	11,500
House of Commons Office	—	—	—	30,000	30,000
Treasury, &c.	43,800	9,700	9,500	52,000	52,000
Home Office	161,100	14,000	4,200	—	175,300
Foreign Office	—	—	—	63,000	63,000
Colonial Office	—	—	—	52,000	52,000
Friary Council Office	8,000	—	—	—	8,000
Board of Trade	—	—	—	245,000	245,000
Mercantile Marine Services	—	—	—	94,700	94,700
Bankruptcy Department of the Board of Trade	—	—	—	—	—
Board of Agriculture and Fisheries	140,000	12,000	—	—	152,000
Charity Commission	91,000	—	—	—	91,000
Civil Service Commission	—	—	—	37,000	37,000
Estate and Audit Department	—	—	—	61,500	61,500
Friendly Societies Registry	6,000	500	500	—	7,000
Local Government Board	210,000	—	—	—	210,000
Lineny Commission	15,000	—	—	—	15,000
Mint	—	—	—	—	—
National Debt Office	—	—	—	12,000	12,000
Public Record Office	24,100	—	—	—	24,100
Public Works Loan Commission	—	—	—	—	—
Registrar General's Office	37,000	—	—	—	37,000
Stationery and Printing	233,000	40,500	44,000	413,000	750,500
Woods, Forests, &c., Office of	17,500	600	2,000	—	20,100
Works and Public Buildings, Office of	61,800	5,000	—	8,000	74,800
Secret Service	—	—	—	47,500	47,500
<b>SCOTLAND.</b>					
Secretary for Scotland's Office	—	35,000	—	—	35,000
Fishery Board	—	21,000	—	—	21,000
Lineny Commission	—	6,000	—	—	6,000
Registrar General's Office	—	5,000	—	—	5,000
Local Government Board	—	14,000	—	—	14,000
<b>IRELAND.</b>					
Lord Lieutenant's Household	—	—	5,000	—	5,000
Chief Secretary's Office, &c.	—	—	20,000	—	20,000
Department of Agriculture	—	—	180,000	—	180,000
Charitable Donations and Requests Office	—	—	2,000	—	2,000
Local Government Board	—	—	55,000	—	55,000
Public Record Office	—	—	8,000	—	8,000
Public Works Office	—	—	40,000	—	40,000
Registrar General's Office	—	—	12,000	—	12,000
Valuation and Boundary Survey	—	—	18,000	—	18,000
<b>TOTAL OF CLASS II.</b>	<b>806,500</b>	<b>162,000</b>	<b>412,000</b>	<b>1,083,000</b>	<b>2,617,500</b>

## Details of Civil Government Charges, 1905-6—continued.

	English.	Scotish.	Irish.	General.	TOTAL.
CLASS III.	£.	£.	£.	£.	£.
Law Charges	60,000	—	—	6,000	66,000
Miscellaneous Legal Expenses	35,000	—	800	11,000	46,800
Supreme Court of Judicature	317,000	—	—	—	317,000
Land Registry	44,000	—	—	—	44,000
County Courts	—	—	—	—	—
Police (England and Wales)	87,000	—	—	—	87,000
Prisons (England and the Colonies)	785,000	—	—	8,000	793,000
Reformatory and Industrial Schools (Great Britain).	176,000	62,000	—	—	238,000
Despatch Criminal Lunatic Asylums	84,000	—	—	—	84,000
 SCOTLAND.					
Law Charges and Courts of Law	—	78,000	—	—	78,000
Register House, Edinburgh	—	42,000	—	—	42,000
Crown Commission	—	4,000	—	—	4,000
Prisons	—	84,000	—	—	84,000
 IRELAND.					
Law Charges and Criminal Prosecutions	—	—	83,000	—	83,000
Supreme Court of Judicature and other Legal Departments	—	—	93,000	—	93,000
Land Commission	—	—	155,000	—	155,000
County Court Officers, &c.	—	—	108,000	—	108,000
Dublin Metropolitan Police (including Police Constab.	—	—	95,000	—	95,000
Constabulary	—	—	1,288,000	—	1,288,000
Prisons	—	—	113,000	1,000	113,000
Reformatory and Industrial Schools	—	—	110,000	—	110,000
Despatch Criminal Lunatic Asylum	—	—	7,000	—	7,000
TOTAL OF CLASS III.	£.	1,488,000	268,000	3,036,500	3,779,000

## Details of Civil Government Charges, 1905-6—continued.

	English.	Scottish.	Irish.	General.	TOTAL.
<b>CLASS IV.</b>					
Board of Education	£ 12,836,000	—	—	—	12,836,000
British Museum	167,000	—	—	—	167,000
National Gallery	18,000	—	—	—	18,000
National Portrait Gallery	6,000	—	—	—	6,000
Wallace Collection	6,000	—	—	—	6,000
Scientific Investigation, &c. (United Kingdom).	2,000	2,000	3,000	46,000	51,000
Universities and Colleges (Great Britain), and Intermediate Education, Wales.	155,000	45,000	—	—	197,000
<b>SCOTLAND.</b>					
Public Education	—	1,716,000	—	—	1,716,000
National Gallery	—	5,000	—	—	5,000
<b>IRELAND.</b>					
Public Education	—	—	1,294,000	—	1,294,000
Enabled Schools Commissioners	—	—	1,000	—	1,000
National Gallery	—	—	4,000	—	4,000
Queen's Colleges	—	—	5,000	—	5,000
<b>TOTAL OF CLASS IV.</b>	<b>£ 13,196,000</b>	<b>1,754,000</b>	<b>1,407,000</b>	<b>46,000</b>	<b>16,337,000</b>
<b>CLASS V.</b>					
Diplomatic and Consular Services	—	—	—	537,000	537,000
Colonial Services (including Uganda and East Africa Protectorates, &c.)	—	—	—	1,255,000	1,255,000
Telegraph Subsidies and Pacific Cable	—	—	—	77,000	77,000
Cypres (Grant in aid)	—	—	—	16,000	16,000
Treasury Chest Fund	—	—	—	14,000	14,000
Newfoundland Fisheries Indemnity	—	—	—	54,500	54,500
Samos Arbitration Claims	—	—	—	8,500	8,500
<b>TOTAL OF CLASS V.</b>	<b>£ —</b>	<b>—</b>	<b>—</b>	<b>1,962,000</b>	<b>1,962,000</b>

## Details of Civil Government Charges, 1905-6—continued.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS VI.	£.	£.	£.	£.	£.
Superannuation and Retired Allowances	250,000	28,000	89,000	191,000	638,000
Merchant Seamen's Fund Pensions	—	—	—	2,000	2,000
Miscellaneous Charitable and other Allowances	1,500	—	—	—	1,500
Hospitals and Charities (Ireland)	—	—	17,000	—	17,000
Savings Banks' and Friendly Societies' Deficiency	—	—	—	141,500	141,500
TOTAL OF CLASS VI.	£. 351,500	28,000	106,000	337,500	803,000
CLASS VII.	£.	£.	£.	£.	£.
Temporary Commissions	7,000	1,000	1,500	56,500	65,000
Miscellaneous Expenses	9,000	2,000	7,000	—	18,000
Repayments to the Local Loans Fund	—	—	1,000	—	1,000
Repayments to Civil Contingencies Fund	500	—	300	12,000	12,500
Milan Exhibitions	—	—	—	10,000	10,000
Visit of Prince and Princess of Wales to India	—	—	—	20,000	20,000
Ireland Development Grant	—	—	185,000	—	185,000
Relief of Distress, Ireland	—	—	17,000	—	17,000
TOTAL OF CLASS VII.	£. 17,000	2,000	212,500	109,500	333,000
Class I. . . . .	1,015,000	194,000	407,000	361,500	2,545,000
II. . . . .	936,500	163,000	413,500	1,055,000	2,017,000
III. . . . .	1,430,500	268,000	3,034,500	25,000	3,770,000
IV. . . . .	18,196,000	1,724,000	1,467,000	48,000	18,207,000
V. . . . .	—	—	—	1,963,000	1,963,000
VI. . . . .	331,500	28,000	106,000	337,500	503,000
VII. . . . .	17,000	2,000	212,500	109,500	333,000
TOTAL CIVIL GOVERNMENT CHARGES VOTED	£. 17,579,500	2,400,500	4,582,500	3,559,500	25,130,000
CUSTOMS	748,000	119,000	61,000	—	918,000
IRISH REVENUE	1,724,000	312,000	151,000	—	2,217,000
TOTAL COLLECTION OF TAXES	£. 2,472,000	431,000	215,000	—	3,135,000
POST OFFICE	8,672,000	1,073,000	874,000	—	10,620,000
TELEGRAPH SERVICE	3,927,000	461,000	266,000	—	4,458,000
PACKET SERVICE	67,000	42,000	65,000	226,000	300,000
TOTAL POST OFFICE SERVICES	£. 12,672,000	1,331,000	1,186,000	256,000	18,973,000
TOTAL REVENUE DEPARTMENTS	£. 16,141,000	2,012,000	1,554,000	356,000	19,195,000

**Part III.—CONTRIBUTION TO IMPERIAL SERVICES.**

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**1905-6.**

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This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland respectively, which are available for Imperial Expenditure after the Local Expenditure of those Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return :—

Year 1905-6.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	TOTAL.	Per Cent.
Total Revenue so contributed	£125,877,500	52·00	£18,038,000	10·55	£9,417,000	6·33	£163,322,500	100·00
Local Expenditure	£11,318,000	73·69	£5,896,000	10·39	£1,885,000	13·62	£16,099,000	100·00
Balance available for Imperial Expenditure	£82,564,500	57·54	£12,239,500	10·94	£7,511,500	11·65	£94,311,500	100·00

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